

COMMERCIAL TESTING & ENGINEERING CO.

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Member of the SGS Group (Societe Generale de Surveillance)

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GenWal Mining Company

Attn: Jay Marshall

Date: January 28, 1993

To whom it may concern:

On December 16, 1992, we received a water sample, from GenWal Coal, ID: Lower Flume. Among other requests, we were asked to run Settleable Solids. We overlooked that analysis and did not run it.

We regret any problems this may have caused and admit that the fault is that of the CT&E laboratory at Huntington. We will do everything possible to insure it doesn't happen again.

Respectfully submitted, COMMERCIAL TESTING & ENGINEERING CO.

Manager, Highlington Laboratory